

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

SKATTEFORVALTNINGEN,

Plaintiff,

vs.

JOHN VAN MERKENSTEIJN, RICHARD  
MARKOWITZ, BERNINA PENSION PLAN  
TRUST, RJM CAPITAL PENSION PLAN  
TRUST, 2321 CAPITAL PENSION PLAN,  
BOWLINE MANAGEMENT PENSION PLAN,  
CALIFORNIA CATALOG COMPANY  
PENSION PLAN, DAVIN INVESTMENTS  
PENSION PLAN, DELVIAN LLC PENSION  
PLAN, DFL INVESTMENTS PENSION PLAN,  
LAEGELER ASSET MANAGEMENT PENSION  
PLAN, LION ADVISORY INC. PENSION  
PLAN, MILL RIVER CAPITAL  
MANAGEMENT PENSION PLAN, NEXT  
LEVEL PENSION PLAN, RAJAN  
INVESTMENTS LLC PENSION PLAN, SPIRIT  
ON THE WATER PENSION PLAN, and  
TRADEN INVESTMENTS PENSION PLAN,

Defendants.

Case No. 19-cv-10713 (LAK)

**STIPULATION OF DEFENDANTS JOHN VAN MERKENSTEIN, RICHARD  
MARKOWITZ, BERNINA PENSION PLAN TRUST, AND RJM CAPITAL PENSION  
PLAN TRUST AND PLAINTIFF SKATTEFORVALTNINGEN  
CONCERNING TOLLING AGREEMENTS**

Defendants John Van Merkensteijn, Richard Markowitz, Bernina Pension Plan Trust, and RJM Capital Pension Plan Trust (collectively, “Defendants”) and Plaintiff Skatteforvaltningen (“SKAT”) hereby stipulate to the following:

SKAT consents on behalf of SKAT only to the public filing of the Tolling Agreements between SKAT and certain pension plans, also known as the “Covered Parties,” that were signed

by counsel for the Covered Parties on April 13, 2018; July 11, 2018; September 28, 2018; and October 30, 2018.

Bernina Pension Plan Trust, RJM Capital Pension Plan Trust, 2321 Capital Pension Plan, Bowline Management Pension Plan, California Catalog Company Pension Plan, Davin Investments Pension Plan, Delvian LLC Pension Plan, DFL Investments Pension Plan, Laegeler Asset Management Pension Plan, Lion Advisory Inc. Pension Plan, Mill River Capital Management Pension Plan, Next Level Pension Plan, Rajan Investments LLC Pension Plan, Spirit on the Water Pension Plan, and Traden Investments Pension Plan are Covered Parties pursuant to the terms of these Tolling Agreements.

Dated: May 10, 2024  
New York, New York

By: /s/ Alan E. Schoenfeld

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**CERTIFICATE OF SERVICE**

I hereby certify that on May 10, 2024 the foregoing document was served electronically to all parties of record by the CM/ECF system.

/s/ Alan E. Schoenfeld  
Alan E. Schoenfeld

May 10, 2024